

SAMPLE MAPPINGS #1
NEBRASKA FORM 73:
MOTOR FUELS TAX RETURN

TRANSACTION SET HEADER EXAMPLE #1

Notes: Please reference the attached sample forms to compare to this EDI mapping.

The Header contains only required data from the Form 73. This includes Line 12, identification and address information. Other line items are either in the Detail portion or are not captured.

```
1  ST~813~0004\  
2  BTI~T6~NE73~47~NE16~20000219~ABC(space)~24~474434433~49~1234567~~~00~\  
3  DTM~194~20000131~~~\  
4  TIA~5067~~1000\  
5  TIA~5025~22849\  
6  N1~TP~ABC IMPORT COMPANY\  
7  N3~123 7TH STREET~\  
8  N4~ANYTOWN~NE~68333~US\  
9  PER~TP~JANE J. SCHMIDT~TE~4025556798~FX~4025556797~~\  
10 PER~PI~LOUISE SIMPSON~TE~4025551212~~~EM~LOUISES@TAXES.NET\  

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FORM 73: TRANSACTION SET DETAIL EXAMPLE #1

Notes: The Detail contains required data from the Form 73. There are two columns shown on the face of this form and a worksheet on the back. Data is captured from these columns for Lines 5, 7, and 8 only. Also the detail from the worksheet 73E is captured. The Detail also contains all columnar line item data from the Schedules MFR and MFD. A TFS loops for the Form 73 and for each schedule filed with the Form 73. (A new TFS starts with each change in Schedule Code, Origin State/ Terminal Code, Destination State/Terminal Code, Carrier Name and FEIN, or Supplier Name and FEIN. TFS loops are shown here as separated by a blank line for readability.)
A new FGS segment start when the product code changes

```
11  TFS~T2~NE73\  
12  FGS~73C1~PG~65\  
13  TIA~5021~~~69270~GN\  
14  FGS~73C2~PG~160\  
15  TIA~5061~~~500~GN\  
16  TIA~5021~~~28000~GN\  
17  FGS~73E~PG~241\  
18  TIA~5000~~~500~GN\  
19  TIA~5012~~~50000~GN\  
20  TIA~5032~~~5770~GN\  
21  TIA~5055~~~0~GN\  
22  TIA~5008~~~800~GN\  
23  TIA~5021~~~5770~GN\  

```

24 TFS~T3~1~PG~65~94~J(space)\
 25 N1~CA~FUEL CARRIER CO~24~471234567\
 26 N1~WO~~FA~NE\
 27 N1~WD~~FA~NE\
 28 N1~SE~VQR COMPANY~24~479876543\
 29 FGS~R~BM~18834\
 30 DTM~095~20000105~~~\
 31 TIA~5011~~~8000~GN\
 32 FGS~R~BM~19235\
 33 DTM~095~20000107~~~\
 34 TIA~5011~~~2000~GN\

 35 TFS~T3~2~PG~65~94~J(space)\
 36 N1~CA~BCD SHIPPING~24~127654321\
 37 N1~OT~~TC~T47NE3608\
 38 N1~WD~~FA~NE\
 39 N1~SE~VQR COMPANY~24~479876543\
 40 FGS~R~BM~823534\
 41 DTM~095~20000109~~~\
 42 TIA~5011~~~7500~GN\
 43 FGS~R~BM~76543\
 44 DTM~095~20000101~~~\
 45 TIA~5011~~~10000~GN\
 46 FGS~R~BM~893456\
 47 DTM~095~20000112~~~\
 48 TIA~5011~~~65000~GN\

 49 TFS~T3~3~PG~65~94~J(space)\
 50 N1~CA~BCD SHIPPING~24~127654321\
 51 N1~OT~~TC~T42IA3455\
 52 N1~WD~~FA~NE\
 53 N1~SE~LMN SUPPLIER~24~429367938\
 54 FGS~R~BM~434423\
 55 DTM~095~20000110~~~\
 56 TIA~5011~~~10000~GN\

 57 TFS~T3~2~PG~160~94~J(space)\
 58 N1~CA~FUEL CARRIER CO~24~471234567\
 59 N1~OT~~TC~T47NE3606\
 60 N1~WD~~FA~NE\
 61 N1~SE~QQQ SUPPLIER~24~112233445\
 62 FGS~R~BM~673458\
 63 DTM~095~20000119~~~\
 64 TIA~5011~~~8000~GN\
 65 FGS~R~56423\
 66 DTM~095~20000110~~~\
 67 TIA~5011~~~24000~GN\

68 TFS~T3~3~PG~160~94~J(space)\
 69 N1~CA~FUEL CARRIER CO~24~471234567\
 70 N1~SF~IA\
 71 N1~WD~~FA~NE\
 72 N1~SE~LMN SUPPLIER~24~429367938\
 73 FGS~R~BM~48632\
 74 DTM~095~20000102~~~\
 75 TIA~5011~~~8000~GN\

 76 TFS~T3~4~PG~241~94~J(space)\
 77 N1~CA~FUEL CARRIER CO~24~471234567\
 78 N1~SF~MN\
 79 N1~DT~~TC~T47NE3605\
 80 N1~SE~LMN SUPPLIER~24~429367938\
 81 FGS~R~BM~42873\
 82 DTM~095~20000110~~~\
 83 TIA~5011~~~8000~GN\

 84 TFS~T3~5~PG~124~94~J(space)\
 85 N1~CA~CFG SHIPPER~24~475432122\
 86 N1~WO~~FA~NE\
 87 N1~WD~~FA~NE\
 88 N1~BY~QRS RETAILER~24~478765432\
 89 FGS~D~BM~93501\
 90 DTM~095~20000110~~~\
 91 TIA~5011~~~500~GN\

 92 TFS~T3~8~PG~124~94~J(space)\
 93 N1~CA~ABC SHIPPING~24~217654321\
 94 N1~WO~~FA~NE\
 95 N1~WD~~FA~NE\
 96 N1~BY~IRS FUEL CO~24~122345678\
 97 FGS~D~BM~836457\
 98 DTM~095~20000122~~~\
 99 TIA~5011~~~9500~GN\

 100 TFS~T3~10~PG~124~65~J(space)\
 101 N1~CA~ABC SHIPPING~24~217654321\
 102 N1~WO~~FA~NE\
 103 N1~WD~~FA~NE\
 104 N1~BY~LANCE PHILLIPS~24~122345678\
 105 FGS~D~BM~89001\
 106 DTM~095~20000122~~~\
 107 TIA~5011~~~9500~GN\

108 TFS~T3~7~PG~65~94~J(space)\
 109 N1~CA~FUEL CARRIER CO~24~471234567\
 110 N1~OT~~TC~T47NE3608\
 111 N1~ST~KS\
 112 N1~BY~LMQ SUPPLIER~24~445566778\
 113 FGS~D~BM~63549\
 114 DTM~095~20000122~~~\
 115 TIA~5011~~~10000~GN\

 116 TFS~T3~5~PG~160~94~J(space)\
 117 N1~CA~ABC SHIPPING~24~217654321\
 118 N1~WO~~FA~NE\
 119 N1~WD~~FA~NE\
 120 N1~BY~QRS RETAILER~24~478765432\
 121 FGS~D~BM~68624\
 122 DTM~095~20000118~~~\
 123 TIA~5011~~~16000~GN\

 124 TFS~T3~6~PG~160~94~J(space)\
 125 N1~CA~ABC SHIPPING~24~217654321\
 126 N1~OT~~TC~T47NE3606\
 127 N1~WD~~FA~NE\
 128 N1~BY~CDE IMPORT CO~24~665473651\
 129 FGS~D~BM~46835\
 130 DTM~095~20000119~~~\
 131 TIA~5011~~~9000~GN\

 132 TFS~T3~8~PG~160~94~J(space)\
 133 N1~CA~FUEL CARRIER CO~24~471234567\
 134 N1~WO~~FA~NE\
 135 N1~WD~~FA~NE\
 136 N1~BY~IRS FUEL CO~24~123456789\
 137 FGS~D~BM~483638\
 138 DTM~095~20000118~~~\
 139 TIA~5011~~~500~GN\

 140 TFS~T3~6~PG~241~94~J(space)\
 141 N1~CA~CFG SHIPPER~24~475432122\
 142 N1~OT~~TC~T47NE3607\
 143 N1~WD~~FA~NE\
 144 N1~BY~EFG IMPORT CO~24~226789102\
 145 FGS~D~BM~35798\
 146 DTM~095~20000101~~~\
 147 TIA~5011~~~29200~GN\
 148 FGS~D~BM~83579\
 149 DTM~095~20000105~~~\
 150 TIA~5011~~~22740~GN\

151 TFS~T2~TC91R\
152 DTM~193~20000101~~~\
153 DTM~194~20000131~~~\
154 N1~BY~QRS RETAILER~24~478765432\
155 N3~123 7TH STREET~\
156 N4~ANYTOWN~NE~68333~US\
157 FGS~TC91R~PG~160\
158 TIA~5061~~~2000~GN\
159 TIA~5062~482~~~\

FORM 73: TRANSACTION SET TRAILER EXAMPLE #1

Notes: The Trailer “SE” segment counts the number of segments within ST-SE loop, including the ST and SE. The SE also contains a control number that ties it to the ST.

160 SE~160~0004\



Nebraska Motor Fuels Tax Return

FORM ▲

73

• Read instructions on reverse side & complete enclosed schedules

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer Identification Number Tax Month Nebraska Identification Number
47-4434433 January 2000 1234567

If your payment is being made by Electronic Funds Transfer, check here. ☐

ABC IMPORT CO
123 7TH STREET
ANYTOWN NE 68333

ABC IMPORT CO
123 7TH STREET
ANYTOWN NE 68333

☐ Check this box to **CANCEL**. Attach license and indicate cancellation date _____

COLUMN 1 GASOLINE&GASOHL	COLUMN 2 UNDYED DIESEL
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• ROUND TO WHOLE GALLONS AND DOLLARS. Round down all amounts less than .50 and round up all amounts of .50 through .99.

RECEIPTS — All Gallons are Gross Gallons

1 Tax-paid gallons, total of attached MFR Sch. Code 1	1	10,000	0
2 Tax-free gallons, total of attached MFR Sch. Codes 2 & 3	2	92,500	40,000

DISBURSEMENTS — All Gallons are Gross Gallons

3 Tax-paid gallons, total of attached MFD Sch. Code 5	3	500	16,000
4 Tax-free gallons, total of attached MFD Sch. Codes 6, 7, 8, & 10	4	29,000	9,500
5 Gallons sold tax free supported by Forms 91EX	5	500	
6 Total gallons from attached Forms TC91R	6	2,000	

DETERMINATION OF TAXABLE GALLONS

7 Ethanol gallons subject to tax (line 14, Schedule E)	7	5,770	
8 Total gallons subject to tax: Column 1: line 2 plus line 7 minus line 4 Column 2: line 2 minus lines 4, 5, & 6	8	69,270	28,000

TAX CALCULATION

9 Gross tax due (line 8 multiplied by .241)	9	\$ 16,694 00	\$ 6,748 00
10 Commissions allowed: Gasoline/Gasohol/Ethanol (.0475 on 1st \$5,000 of line 9, Column 1 PLUS .0225 on excess over \$5,000) Diesel (.0175 on 1st \$5,000 of line 9, Column 2 PLUS .0025 on excess over \$5,000)	10	501 00	92 00
11 Net tax due (line 9 minus line 10)	11	16,193 00	6,656 00
12 Total tax due (line 11, Column 1 plus Column 2)	12	22,849 00	
13 Previous balance	13		00
14 BALANCE DUE & PAYABLE (line 12 plus line 13)	14	\$ 22,849 00	

Under penalties of law, I declare that I have examined this return and schedules, and to the best of my knowledge and belief, they are correct and complete.

sign
here ▲

Jane J Schmidt
Authorized Signature
Secretary
Title

(402 555-6798)
Telephone Number
2-15-2000
Date

Louise Simpson
Signature of Preparer Other than Taxpayer
Address

(402 555-1212)
Telephone Number
2-15-2000
Date

THIS RETURN IS DUE ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE TAX MONTH INDICATED ABOVE.Mail the original return, schedules, and payment to: **MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NE 68509-8904**

3-462-99

**SCHEDULE E — Calculation of Tax Due on Ethanol**

• Read instructions below

FORM**73**• **ROUND TO WHOLE GALLONS.** Round down all gallons less than .50 and round up all gallons of .50 through .99.**INVENTORY AND RECEIPTS — All Gallons are Gross Gallons**

1	Beginning inventory (line 11 of previous Schedule E)	1	500
2	Gallons produced	2	50,000
3	Tax-paid gallons, total of attached MFR Sch. Code 1	3	0
4	Tax-free gallons, total of attached MFR Sch. Codes 2, 3, & 4	4	8,000
5	Total inventory available (total of lines 1 through 4)	5	58,500

DISBURSEMENTS — All Gallons are Gross Gallons

6	Tax-free gallons, total of attached MFD Sch. Codes 6, 7, 8, & 10	6	51,940
7	Tax-paid gallons, total of attached MFD Sch. Code 5	7	0
8	Gallons blended into gasohol @ minimum 10% blend rate	8	5,770
9	Other gallons sold or used tax paid	9	0
10	Total disbursements (total of lines 6 through 9)	10	57,710

INVENTORY RECONCILIATION — All Gallons are Gross Gallons

11	Ending physical (measured) inventory	11	800
12	Ending book inventory (line 5 minus line 10)	12	790
13	Gain or <loss> due to temperature variation (line 11 minus line 12)	13	-10
14	Gallons subject to tax (line 7 plus lines 8 & 9 minus line 3). Enter here & on line 7, Column 1 on Form 73.	14	5,770

INSTRUCTIONS

WHO MUST FILE. Every supplier, distributor, wholesaler, importer, or exporter of motor vehicle fuels (e.g. gasoline, gasohol, or denatured ethanol), and/or diesel fuel is required to file a Nebraska Motor Fuels Tax Return, Form 73, each month. Anyone who produces, sells, or blends ethanol must complete Schedule E. **File only the original, preidentified return issued by the Motor Fuels Division.** If the name and address is incorrect, mark through the erroneous information and plainly print the correct information.

WHEN TO FILE. This return is considered timely filed if postmarked on or before the 20th day of the month following the tax month covered by this return. The signed return must be accompanied by properly completed schedules and a check or money order when applicable. A return is required even if no fuel tax is due.

ROUNDING. Round to whole gallons and dollars. Round down all amounts less than .50 and round up all amounts of .50 through .99. On the two tiered commission calculation, round only the final result.

Example: \$5,000 @ .0475 = \$237.50
 2,525 @ .0225 = 56.81

Total Commission = \$294.31 round to \$294

PENALTY AND INTEREST. A penalty of \$50 will be assessed on returns filed within 10 days after the due date, and when tax is due and payment is received within 10 days after the

due date. An additional penalty of \$100 or ten percent of the tax, whichever is greater, will be assessed on returns filed more than 10 days after the due date, and when tax is due and payment is received more than 10 days after the due date.

Interest will be assessed on the unpaid tax at the rate of nine percent (9%) per year from the due date until payment is received.

MOTOR FUELS MULTIPLE SCHEDULE OF RECEIPTS, FORM MFR, AND MOTOR FUELS MULTIPLE SCHEDULE OF DISBURSEMENTS, FORM MFD. The receipts and disbursements schedules are supplied with each preidentified return. You may photocopy these forms as needed. The schedules must be completed and attached to the return.

RECORDS. The records required to substantiate this return must be retained and available for at least three years, or five years if the required returns are not filed. **Please make a copy of this return and schedules for your records.**

SIGNATURE. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, a power of attorney must be on file with the Motor Fuels Division. Any person paid for preparing a taxpayers return must also sign the return as preparer.

TAXPAYER ASSISTANCE. For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 800-554-FUEL (800-554-3835). Lincoln area residents call 471-5730.



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- Read instructions on reverse side

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ABC IMPORT COMPANY

474434433

1234567

01 - 2000

SCHEDULE CODES – Check Only One**PRODUCT CODES – Check Only One**

- ☐ 1 - Gross Gallons Received Tax Paid
- ☐ 2 - Gross Gallons Received Tax Free From a Licensed Supplier, Distributor, or Importer
- ☒ 3 - Gross Gallons Imported Via Transport or Rail From Another State Tax Free (see instructions)
- ☐ 4 - Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska

- 73 Return**
- | | | |
|-------------------------------------|------------|---|
| <input type="checkbox"/> | 65 | - Gasoline |
| <input type="checkbox"/> | 124 | - Gasohol |
| <input type="checkbox"/> | 241 | - Ethanol-Alcohol |
| <input checked="" type="checkbox"/> | 160 | - Diesel/Fuel Oil Undyed |
| <input type="checkbox"/> | 142 | - Kerosene (Blended with undyed diesel) |

- ☐ **125** - Aviation Gasoline

☐ **130** - Aviation Jet Fuel

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point Of		(5) Seller Name	(6) Seller FEIN	(7) Date Received	(8) Document No.	(9) NG	(10) Gross Gallons
			Origin	Destination						BG
Fuel Carrier Co	471234567	J	IA	NE	LMN Supplier	429367938	1-2-2000	48632		8,000
TOTAL										8,000

- Attach All Schedules to Your Return



- Read instructions on reverse side

MFD

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PRODUCT CODES – Check Only One

- 73 Return**
- ☐ 65 - Gasoline
- ☒ 124 - Gasohol
- ☐ 241 - Ethanol-Alcohol
- ☐ 160 - Diesel/Fuel Oil Undyed
- ☐ 142 - Kerosene
-
- 85 Return**
- ☐ 125 - Aviation Gasoline
- ☐ 130 - Aviation Jet Fuel

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- Attach All Schedules to Your Return



- Read instructions on reverse side

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PRODUCT CODES – Check Only One

- 73 Return**
- ☐ 65 - Gasoline
- ☐ 124 - Gasohol
- ☒ 241 - Ethanol-Alcohol
- ☐ 160 - Diesel/Fuel Oil Undyed
- ☐ 142 - Kerosene
-
- 85 Return**
- ☐ 125 - Aviation Gasoline
- ☐ 130 - Aviation Jet Fuel

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- Attach All Schedules to Your Return



Nebraska Diesel Fuel Retailer's Exemption Report

FORM
TC91R

Period Covered by This Report
Beginning January 1, 2000 Ending January 31, 2000 Federal Employer Identification or Social Security Number 478765432

NAME AND MAILING ADDRESS OF RETAILER			NAME AND MAILING ADDRESS OF SUPPLIER		
Name QRS Retailer			Name ABC Import Company		
Street or Other Mailing Address 123 7th Street			Street or Other Mailing Address 5635 33rd Street		
City Anytown NE 68333	State	Zip Code	City Anytown NE 68333	State	Zip Code

• ROUND TO WHOLE GALLONS AND DOLLARS. Round down all amounts less than .50 and round up all amounts .50 through .99.

1 Total gallons of exempt undyed diesel fuel sold this period	1	2,000
2 Undyed diesel fuel tax reimbursement or credit (line 1 multiplied by the tax rate of .241)...	2	\$ 482 00

Under penalties of law, I declare that I have examined this report, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made.

sign here Jacob R Hartley Authorized Signature 2-6-2000 Date Issued (402) 555-0110 Telephone Number

INSTRUCTIONS

WHO MAY FILE. Retailers, including truck stops, service stations, etc., who are not licensed as diesel fuel suppliers, distributors, wholesalers, or importers must complete this form if they:

- Sell tax-paid undyed diesel fuel to a consumer tax free; and
- Request reimbursement or credit for the undyed diesel fuel tax paid on such tax-free sales.

Unlicensed sellers receiving a Form TC91R from their customers must file a Form TC91R with their supplier.

WHEN AND WHERE TO FILE. The original copy of the exemption report must be submitted to your supplier at least once a month. Contact your supplier to make arrangements for reimbursement or credit of the tax paid.

AMOUNT OF REIMBURSEMENT OR CREDIT. Your supplier will reimburse or credit you for the amount of tax shown on line 2. To determine the amount of the tax reimbursement or credit, use the tax rate in effect at the time the exempt sales were made.

Licensed diesel fuel suppliers, distributors, wholesalers, and importers can take a deduction on their diesel fuel tax return for those gallons reported to them on Forms TC91R.

RECORDS. All claims for reimbursement or credit must be supported by documentation. Documentation must include:

Retailers: A properly completed Nebraska Tax Exempt Certificate for Purchase of Diesel Fuel, Form 91EX (exclusively for temperature control units [reefers] or power take-off units), or a substitute exemption certificate/invoice to support exempt sales of diesel fuel.

A copy of the Nebraska Diesel Fuel Retailer's Exemption Report, Form TC91R, filed with your supplier.

Any other appropriate documentation to support exempt sales of diesel fuel.

Suppliers, Distributors, Wholesalers, or Importers: The original copy of the Form TC91R received from the retailer making exempt sales to consumers.

For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 800-554-FUEL (800-554-3835). Lincoln residents call 471-5730.

Please make a copy for your file.